DEC 0 7 2007

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Tryl

re Application of:

Ibuka, et al.

Serial No.:

10/670,523

Group Art Unit:

2627

Filed:

September 26, 2003

Examiner:

Tan X. Dinh

For:

AUDIO PLAYBACK DEVICE CAPABLE OF INDEPENDENT OPERATIONS IN

DUAL MODES

Honorable Commissioner of Patents Alexandria, VA 22313-1450

EXCESS CLAIM FEE PAYMENT LETTER

Sir:

Transmitted herewith is an amendment in the above-identified application. The fee has been calculated and is transmitted as shown below.

Total Claims Indep. Claims	AFTER AMENDMENT 24 6	PREV. PAID FOR 20 6	EXTRA CLAIMS PRESENT = 4 = 0	RATE x \$50.00 x \$200.00	FEE DUE \$ 200.00 \$ 0.00
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TOTAL ADDITIONAL FEE FOR THIS AMENDMENT

\$ 200.00

A check in the amount of \$200.00, which covers the excess claim fee, is included herewith. A duplicate copy of this sheet is enclosed.

The Commissioner is authorized to charge any deficiencies in fees and credit any overpayment of fees to Attorney's Deposit Account No. 50-0481.

Respectfully Submitted,

Registration No. 48,317 Sean M. McGinn, Esq. Registration No. 34,386

Date: 1) Clmby 7, 2007

MCGINN INTELLECTUAL PROPERTY

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Customer No. 21254

DOCKET NO. C14-161672M/ISI

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SUPPLEMENTAL AMENDMENT UNDER 37 C.F.R. §1.111

Sir:

Further to the Amendment filed on November 16, 2007, please amend the aboveidentified application as follows:

INTRODUCTORY COMMENTS

Amendments to the claims begin on page 2 of this paper. The amendments to the claims do not add new matter.

Remarks begin on page 10 of this paper.